

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	Criminal No. 23cr10218
)	
v.)	Violation:
)	
PATRICK S. KITYO,)	<u>Count One</u> : Aiding the Preparation of a
)	False Tax Return
Defendant)	(26 U.S.C. § 7206(2))
)	

INFORMATION

At all times relevant to this Information:

General Allegations

1. The defendant, PATRICK S. KITYO, resided in Newtonville, Massachusetts.
2. KITYO was a Certified Nurse Assistant and owned and operated a home health care company named Every Step Home Care Inc. (“Every Step”).
3. The Internal Revenue Service (“IRS”) was an agency of the United States within the Department of the Treasury and was responsible for enforcing and administering the tax laws of the United States.

The Federal Tax Requirements

4. Individual taxpayers and domestic corporations generally were required to accurately report each year to the IRS their income and attendant tax obligations on Form 1040, U.S. Individual Income Tax Return, and Form 1120, U.S. Corporation Income Tax Return, respectively. The IRS used these forms to assess taxpayers’ and corporations’ tax liability.

Underreported Income

10. During the years 2016 through 2017, Every Step’s total gross receipts were at least \$2 million.

11. Through a third-party tax preparer, KITYO filed a tax return on Form 1040A (a shorter and simpler version of Form 1040) for each of the years 2016 and 2017 to report his personal tax liability, as well as a Form 1120 for 2017 to report Every Step's tax liability.

12. KITYO did not report all of Every Step's gross receipts to his tax preparer. Instead, KITYO reported to his tax preparer only those gross receipts that KITYO deposited into Every Step's business bank account. KITYO did not report to his tax preparer gross receipts received via checks written out to KITYO personally, which checks KITYO deposited in his personal accounts.

13. By withholding from his tax preparer those gross receipts for Every Step that KITYO deposited in his personal accounts, KITYO caused his tax preparer to report no gross receipts for Every Step in 2016 and only \$171,182 in gross receipts for Every Step in 2017. In turn, KITYO caused his tax preparer to underreport KITYO's personal income and his attendant tax obligations.

14. In total, KITYO underreported his gross receipts by nearly \$2 million for 2016 and 2017, resulting in his failure to pay personal income tax obligations of at least \$306,603 for those years.

COUNT ONE

Aiding the Preparation of a False Tax Return
(26 U.S.C. § 7206(2))

The United States Attorney charges:

15. The United States Attorney re-alleges and incorporates by reference paragraphs 1 through 14 of this Information.

16. On or about March 27, 2017, in the District of Massachusetts and elsewhere, the defendant,

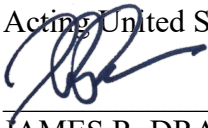
PATRICK S. KITYO,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with any matter arising under the internal revenue laws, of a U.S. Individual Income Tax Return, Form 1040A, for the calendar year ending December 31, 2016. That return was false and fraudulent as to a material matter in that it represented that the defendant's total income was \$22,537, whereas, as the defendant then and there knew, his total income was more than \$200,000.

All in violation of Title 26, United States Code, Section 7206(2).

JOSHUA S. LEVY
Acting United States Attorney

By:



JAMES R. DRABICK
Assistant U.S. Attorney

Date: August 11, 2023